

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2998 – SB 3361

March 2, 2010

SUMMARY OF BILL: Authorizes municipalities to enter into a contract with another local collecting authority in the same county to outsource the processing of tax relief applications. Authorizes a collecting official to waive the application deadline of a tax freeze applicant if good and reasonable cause existed for failing to file before the deadline.

ESTIMATED FISCAL IMPACT:

Increase Local Expenditures – Not Significant/Permissive

Assumption:

- According to the Comptroller, any permissive increase to local governments for entering into a contract is estimated to be not significant. Any increase in cost can be accommodated within existing resources.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/kmc